

**R865. Tax Commission, Auditing.**

**R865-7H. Environmental Assurance Fee.**

**R865-7H-3. Environmental Assurance Fee on Exports of Petroleum Products Pursuant to Utah Code Ann. Section 19-6-410.5.**

A. Petroleum products exported from a refinery directly out of state by the refiner or the first purchaser are exempt from the environmental assurance fee.

B. Individuals who store petroleum products in the state and subsequently export those petroleum products from the state may receive a refund of environmental assurance fees paid on the exported petroleum products if, prior to the export of the petroleum products, the petroleum products were not stored in a tank covered by the Environmental Assurance Program.

C. Individuals who qualify for a refund of environmental assurance fees under B. may apply to the Tax Commission for a refund of those fees paid, no more often than on a monthly basis, on form TC-113ES.

Effective: 3/16/99